

701—241.5 (423A) Exemptions. The tax described in this division shall not apply:

241.5(1) To lodging furnished to a person if that person contracts to rent any rooms or facility for more than 31 consecutive days. The renter must contract to rent for a single period of more than 31 consecutive days. The renter may not accumulate these days by contracting for two or more rental transactions. The incremental manner in which customers are billed by the hotel, motel, inn, public lodging house, rooming or tourist court, or any place where sleeping accommodations are furnished to transient guests does not influence the accumulation of days that is required to claim the exemption.

241.5(2) To sleeping rooms rented in dormitories and in memorial unions at all universities and colleges located in the state.

241.5(3) To contracts made directly with the federal government.

241.5(4) To lodging rented to the guest of a religious institution located on real property exempt from tax as the property of a religious institution, if the reason for renting the room is to provide a place for a religious retreat or function and not a place for transient guests generally.

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